

## § 2521.50

FICA, unemployment insurance (if required under State law), worker's compensation (if required under State law), is limited as follows:

(1) The Federal share of the living allowance may not exceed 85 percent of the minimum living allowance required under § 2522.240(b)(1), and 85 percent of other member support costs.

(2) If you are a professional corps described in § 2522.240(b)(2)(i), you may not use Corporation funds for the living allowance.

(3) Your share of member support costs must be non-Federal cash.

(4) The Corporation's share of health care costs may not exceed 85 percent.

(b) *Program operating costs:* The Corporation share of program operating costs may not exceed 67 percent. These costs include expenditures (other than member support costs described in paragraph (a) of this section) such as staff, operating expenses, internal evaluation, and administration costs.

(1) You may provide your share of program operating costs with cash, including other Federal funds (as long as the other Federal agency permits its funds to be used as match), or third party in-kind contributions.

(2) Contributions, including third party in-kind must:

(i) Be verifiable from your records;

(ii) Not be included as contributions for any other Federally assisted program;

(iii) Be necessary and reasonable for the proper and efficient accomplishment of your program's objectives; and

(iv) Be allowable under applicable OMB cost principles.

(3) You may not include the value of direct community service performed by volunteers, but you may include the value of services contributed by volunteers to your organizations for organi-

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zational functions such as accounting, audit, and training of staff and AmeriCorps programs.

[70 FR 39598, July 8, 2005]

### § 2521.50 If I am an Indian Tribe, to what extent may I use tribal funds towards my share of costs?

If you are an Indian Tribe that receives tribal funds through Public Law 93–638 (the Indian Self-Determination and Education Assistance Act), those funds are considered non-Federal and you may use them towards your share of costs, including member support costs.

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### § 2521.60 To what extent must my share of program costs increase over time?

Except as provided in paragraph (b) of this section, if your program continues to receive funding after an initial three-year grant period, you must continue to meet the minimum requirements in § 2541.45 of this part. In addition, your required share of program costs, including member support and operating costs, will incrementally increase to a 50 percent overall share by the tenth year and any year thereafter that you receive a grant, without a break in funding of five years or more. A 50 percent overall match means that you will be required to match \$1 for every \$1 you receive from the Corporation.

(a) *Minimum Organization Share:* (1) Subject to the requirements of § 2521.45 of this part, and except as provided in paragraph (b) of this section, your overall share of program costs will increase as of the fourth consecutive year that you receive a grant, according to the following timetable:

|                               | Year 1<br>(per-<br>cent) | Year 2<br>(per-<br>cent) | Year 3<br>(per-<br>cent) | Year 4<br>(per-<br>cent) | Year 5<br>(per-<br>cent) | Year 6<br>(per-<br>cent) | Year 7<br>(per-<br>cent) | Year 8<br>(per-<br>cent) | Year 9<br>(per-<br>cent) | Year 10<br>(per-<br>cent) |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| Minimum member support ....   | 15                       | 15                       | 15                       | 15                       | 15                       | 15                       | 15                       | 15                       | 15                       | 15                        |
| Minimum operating costs ..... | 33                       | 33                       | 33                       | 33                       | 33                       | 33                       | 33                       | 33                       | 33                       | 33                        |
| Minimum overall share .....   | N/A                      | N/A                      | N/A                      | 26                       | 30                       | 34                       | 38                       | 42                       | 46                       | 50                        |

(2) A grantee must have contributed matching resources by the end of a grant period in an amount equal to the

combined total of the minimum overall annual match for each year of the